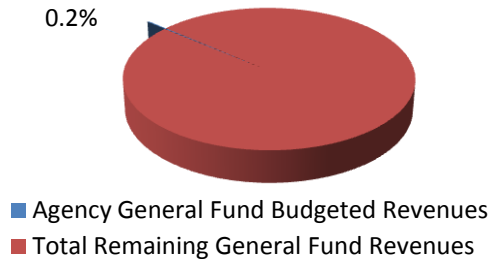
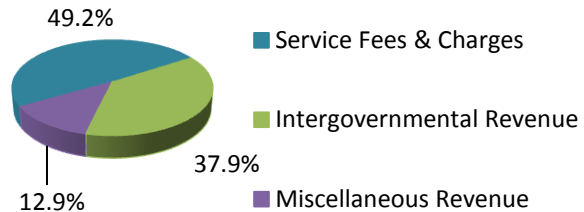


## General Fund Analysis

**Share of Total County Revenue**

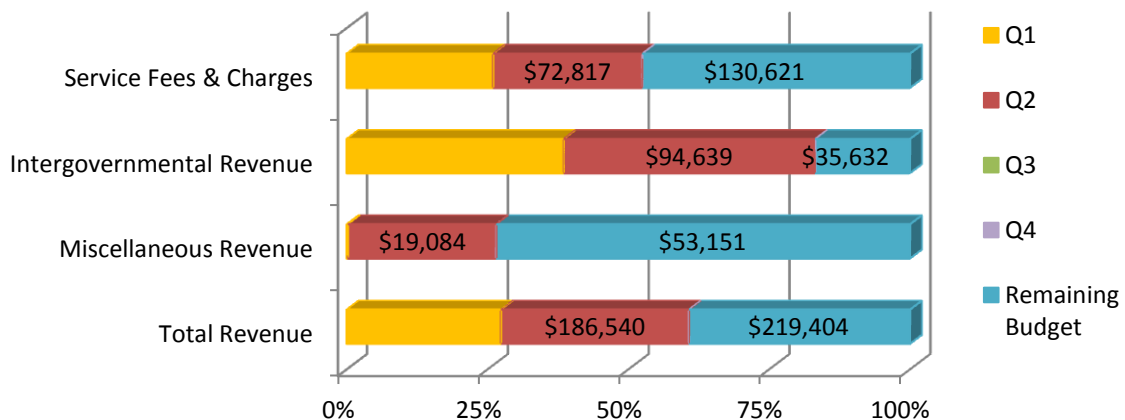


**Agency Budgeted Revenues By Source**



- The General Fund revenue for the Prosecutor's Office is estimated to be **\$559,400** for 2013, which is **0.2%** of the total budgeted revenue for the General Fund.
- The main sources of General Fund revenue for the Prosecutor's Office are payments from the Franklin County Child Support Enforcement Agency and the Center for Family Safety and Healing for legal services, and grant receipts including Violence Against Women Act (VAWA), Victims of Crime Act (VOCA), and Juvenile Accountability Block Grant (JABG).

## General Fund - Revenue



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$132,070	\$201,553	\$180,216	\$111,173	\$333,623	\$625,012
Current Year Actuals	\$153,456	\$186,540			\$339,996	\$559,400

\* Current year total represents revised budget.

- Second quarter revenue of **\$186,540** represents **33.4%** of the budgeted amount for the year. YTD revenue of **\$339,996** represents **60.8%** of the budgeted amount for the year.
- Intergovernmental Revenue is above 2<sup>nd</sup> quarter projections due to receiving the second half of VAWA and VOCA grant funds in the 2<sup>nd</sup> quarter. The Prosecutor's Office will meet budget by year end.



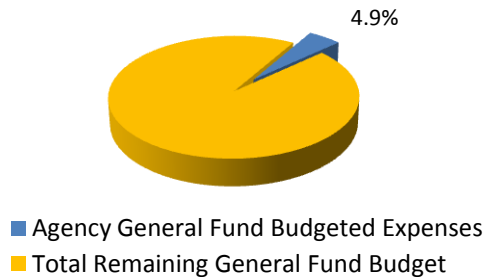
# OMB Quarterly Report

## 2<sup>nd</sup> Quarter 2013 - Prosecutor

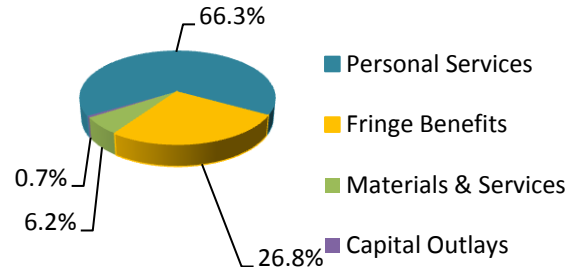
- Miscellaneous Revenue from the Center for Family Safety and Healing for services is received quarterly but the 1<sup>st</sup> quarter payment was not received until the 2<sup>nd</sup> quarter.

## General Fund Analysis

**Share of Total County Expenses**

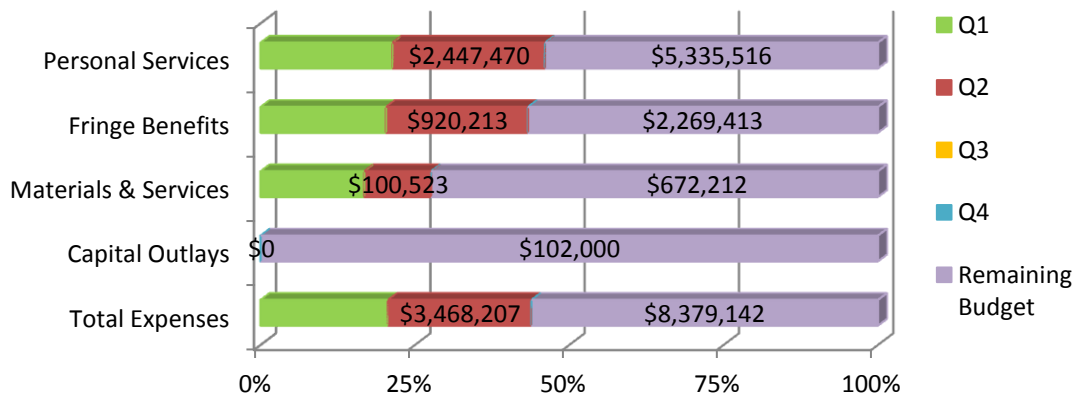


**Agency Budgeted Expenses By Type**



- The General Fund expenditures for the Prosecutor's Office are estimated to be **\$14,931,983** for 2013, which is **4.9%** of the total budgeted expenditures for the General Fund.

## General Fund - Expenses



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$3,120,366	\$3,466,368	\$3,385,631	\$3,655,286	\$6,586,734	\$13,627,651
Current Year Actuals	\$3,084,634	\$3,468,207			\$6,552,841	\$14,931,983

\* Current year total represents revised budget.

- Second quarter expenditures of **\$3,468,207** represent **23.2%** of the budgeted amount for the year. YTD expenditures of **\$6,552,841** represent **43.9%** of the budgeted amount for the year.
- The variances in Materials & Services and Capital Outlays are related to the new case management system. The expenditures for the project are expected to be made during the second half of the year. All other expenditures within Materials & Services are currently within budget.

## General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$2,284,183	\$2,115,142	92.6%
2nd Quarter	\$2,664,881	\$2,447,470	91.8%
3rd Quarter	\$2,284,183		
4th Quarter	\$2,664,881		
<b>Total</b>	<b>\$9,898,128</b>	<b>\$4,562,612</b>	<b>46.1%</b>

- There were 13 pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50% of budget. Based on the expenditures during the 2<sup>nd</sup> quarter, there were approximately 14 vacant FTEs within the General Fund.

### Budget Corrective Items

#### Approved

- Resolution No. 0031-13 authorized a General Fund transfer of appropriations from the Commissioners' Reserves in the amount of \$1,219,297 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Prosecutor's Office was \$183,700.
- Resolution No. 0357-13 authorized a General Fund transfer of appropriations from the Commissioners' Reserves in the amount of \$378,250 for the 2013 cost associated with a new case management system. The total cost of the system is estimated to be approximately \$1.9 million over an 18 month period, with a portion to be paid for through the Prosecutor's DTAC Fund (Fund 2047).

#### Pending

- There are no requests currently pending that may impact the budget.

#### Not Recommended

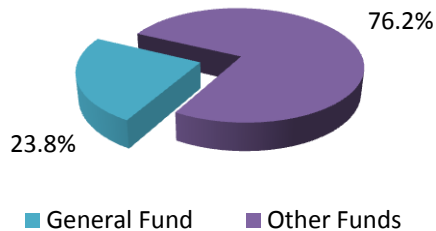
- There have been no requests for budget adjustments not approved to date.

### Additional Budget Analysis and Budget Recommendations

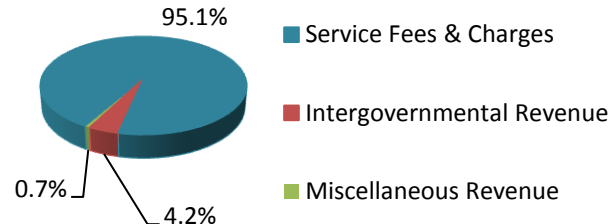
- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.

## Non-General Fund Analysis

**Agency Budgeted Revenues**

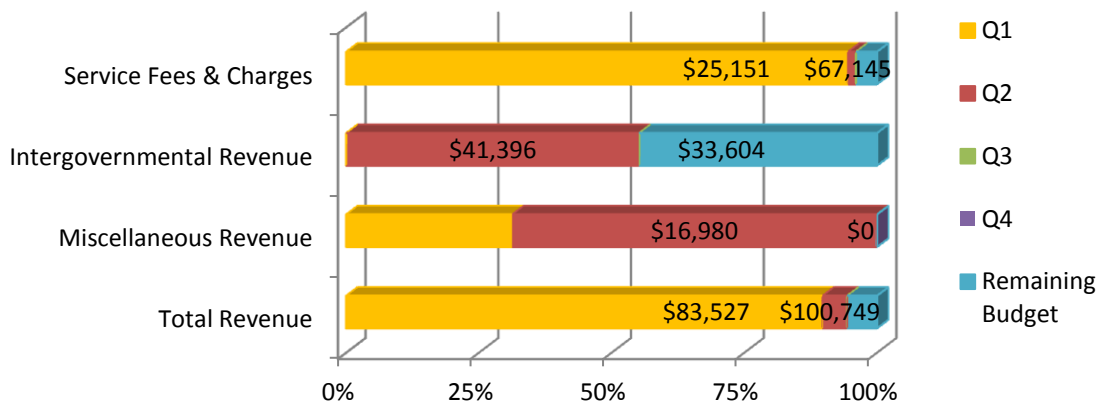


**Agency Budgeted Revenues By Source**



- The non-general fund revenue for the Prosecutor's Office is estimated to be **\$1,788,000** for 2013, which is **76.2%** of the total budgeted revenue (**\$2,347,400**) for the Prosecutor's Office.
- The main sources of non-general fund revenue for the Prosecutor's Office are a contract with the Solid Waste Authority of Central Ohio (SWACO) in the Prosecutor's Rotary Fund (Fund 2044), and 2.5% of delinquent real estate taxes and delinquent personal property taxes deposited in the Delinquent Tax and Assessment Collection (DTAC) Fund (Fund 2047).

## Non-General Fund - Revenue



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$1,518,188	\$27,939	\$374,341	\$102,883	\$1,546,127	\$2,023,351
Current Year Actuals	\$1,615,443	\$83,527			\$1,698,970	\$1,788,000

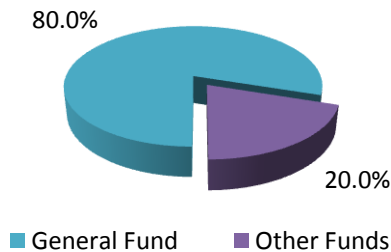
\* Current year total represents revised budget.

- Second quarter revenue of **\$83,527** represents **4.7%** of the budgeted amount for the year. YTD revenue of **\$1,698,970** represents **95.0%** of the budgeted amount for the year.

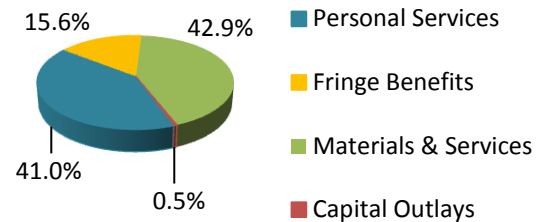
- Service Fees and Charges collected during the 1<sup>st</sup> quarter were \$1,607,703, or 94.6% of the amount budgeted for the year in this category. These revenues are attributed to Certified Delinquent Tax Fees. The majority of these fees are collected in March. There were no Service Fees and Charges collected during the second quarter, however, the Prosecutor's Office expects to receive some additional fees in the 3<sup>rd</sup> quarter (August).
- Intergovernmental revenue received during the 2<sup>nd</sup> quarter was \$41,396 for the first half payment from SWACO.

## Non-General Fund Analysis

**Agency Budgeted Expenses**

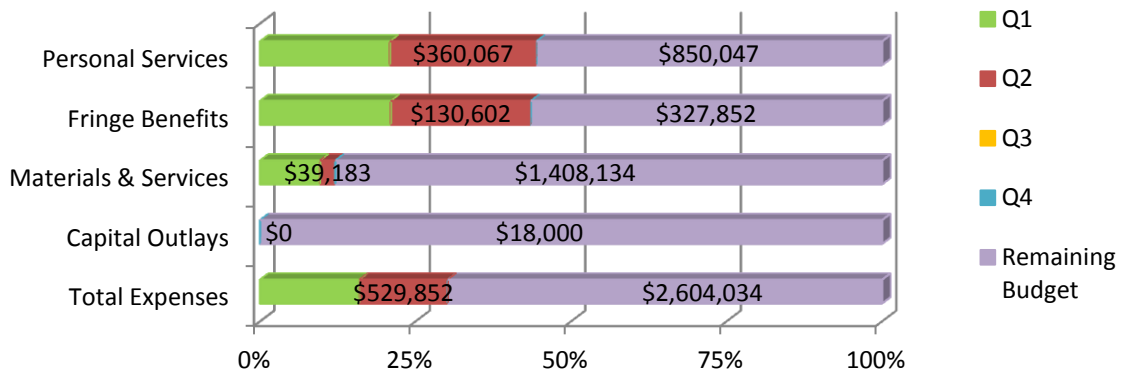


**Agency Budgeted Expenses By Type**



- The non-general fund expenditure budget for the Prosecutor's Office is estimated to be **\$3,730,541** for 2013, which is **20.0%** of the total budgeted expenditures (**\$18,662,524**) for the Prosecutor's Office.

## Non-General Fund - Expenses



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$438,589	\$513,230	\$457,102	\$540,129	\$951,819	\$1,949,050
Current Year Actuals	\$596,656	\$529,852			\$1,126,508	\$3,730,541

\* Current year total represents revised budget.

- Second quarter expenditures of **\$529,852** represent **14.2%** of the budgeted amount for the year. YTD expenditures of **\$1,126,508** represent **30.2%** of the budgeted amount for the year.
- The variances in Materials & Services and Capital Outlays are related to the new case management system. The expenditures for the project are expected to be made during the second half of the year. All other expenditures within Materials & Services are currently within budget.

## Non-General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$353,017	\$319,627	90.5%
2nd Quarter	\$411,853	\$360,067	87.4%
3rd Quarter	\$353,017		
4th Quarter	\$411,853		
<b>Total</b>	<b>\$1,529,741</b>	<b>\$679,694</b>	<b>44.4%</b>

- There were 13 pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50% of budget. The variance through the end of the 2<sup>nd</sup> quarter is due to higher than anticipated vacancies in the DTAC Fund.

### Budget Corrective Items

#### Approved

- Resolution No. 0031-13 authorized non-general fund supplemental appropriations in the amount of \$727,419 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Prosecutor's Office were:
  - \$23,727 in the DTAC Fund (Fund 2047)
  - \$1,193 in the Rotary Fund (Fund 2044)
  - \$1,146 in the Workers' Compensation Fund (Fund 6061)
- Resolution No. 0222-13 authorized non-general fund supplemental appropriations in the amount of \$1,000,000 to obtain outside legal counsel concerning foreclosures and title searches on approximately 900 nuisance properties slated for demolition and remediation by the City of Columbus and the Central Ohio Community Improvement Corporation (COCIC).
- Resolution No. 0357-13 authorized a non-general fund supplemental appropriations in the amount of \$66,750 for the 2013 cost associated with a new case management system. The total cost of the system is estimated to be approximately \$1.9 million over an 18 month period, with a portion to be paid for through the Prosecutor's DTAC Fund (Fund 2047).

#### Pending

- There are no requests currently pending that may impact the budget.

#### Not Recommended

- There have been no requests for budget adjustments not approved to date.

### Additional Budget Analysis and Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.